

ABSTRAK

Corporate Social Responsibility merupakan suatu tanggungjawab dalam pengembangan ekonomi berkelanjutan perusahaan agar seimbang dalam lingkungan, sosial maupun ekonomi untuk kesejahteraan seluruh pemangku kepentingan. Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan dan kepemilikan saham publik terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Populasi penelitian adalah 10 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2017 dengan teknik pengambilan sampel menggunakan *purposive sampling* yaitu memilih sampel berdasarkan kriteria tertentu sesuai yang dikehendaki peneliti, sehingga jumlah sampel diperoleh sebanyak 30 sampel dari pengamatan selama 3 tahun. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan dan laporan tahunan. Metode analisis menggunakan teknik analisis regresi linier berganda dengan bantuan program SPSS (*Statistical Product and Service Solution*).

Berdasarkan hasil penelitian ini menunjukkan bahwa profitabilitas yang diprosikan dengan *Return On Asset* (ROA) dan ukuran perusahaan berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, sedangkan kepemilikan saham publik tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci: Profitabilitas, Ukuran Perusahaan, Kepemilikan Saham Publik, *Corporate Social Responsibility*.

ABSTRACT

Corporate Social Responsibility is a part of responsibility in developing companies on-going economy, thus in balance whether in surrounding environment, social, or for the wealth of stakeholders. This research aimed to examine the effect of profitability, firm size, public shares ownership on the implementation of Corporate Social Responsibility.

The population was ten Food and Beverage companies which were listed on Indonesia Stock Exchange 2015-2017. While, the data collection technique used purposive sampling in which the criteria had been considered. Moreover, there were thirty samples from three years observations. Furthermore, the data used secondary in the form of financial statement and annual report. In addition, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution).

The research result concluded profitability which was referred to Return On Asset (ROA) and firm size had positive effect on the implementation of Corporate Social Responsibility. On the other hand, the public shares ownership did not effect on the implementation of Corporate Social Responsibility.

Keywords: *Profitability, Firm Size, Public Shares Ownership, Corporate Social Responsibility.*

